

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207900300000</div> <div>City Clerk/Finance Director</div> <div>927 4th Avenue</div> <div>Grinnell, IA 50112</div>			
CITY OF <b>GRINNELL</b> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,768,390		3,768,390	3,761,923
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		3,768,390		3,768,390	3,761,923
Delinquent property taxes		0		0	0
TIF revenues		1,698,609		1,698,609	1,706,697
Other city taxes		1,300,492	0	1,300,492	1,346,905
Licenses and permits		71,405	0	71,405	73,783
Use of money and property		197,432	26,802	224,234	222,725
Intergovernmental		3,138,794	59,625	3,198,419	4,039,256
Charges for fees and service		481,360	4,430,900	4,912,260	4,897,384
Special assessments		0	0	0	0
Miscellaneous		1,116,370	687,519	1,803,889	1,813,635
Other financing sources		7,771,777	0	7,771,777	7,774,777
Total revenues and other sources		19,544,629	5,204,846	24,749,475	25,637,085
Expenditures and Other Financing Uses					
Public safety		1,995,073	0	1,995,073	2,056,403
Public works		1,726,329	0	1,726,329	1,853,229
Health and social services		1,000	0	1,000	2,000
Culture and recreation		1,093,434	0	1,093,434	1,225,182
Community and economic development		1,119,741	0	1,119,741	1,354,188
General government		1,624,846	0	1,624,846	1,824,322
Debt service		1,809,633	0	1,809,633	1,810,135
Capital projects		4,334,290	0	4,334,290	5,175,571
Total governmental activities expenditures		13,704,346	0	13,704,346	15,301,030
Business type activities		0	4,374,138	4,374,138	4,922,970
Total ALL expenditures		13,704,346	4,374,138	18,078,484	20,224,000
Other financing uses, including transfers out		3,002,117	760,750	3,762,867	3,765,867
Total ALL expenditures/And other financing uses		16,706,463	5,134,888	21,841,351	23,989,867
Excess revenues and other sources over (Under) Expenditures/And other financing uses		2,838,166	69,958	2,908,124	1,647,218
Beginning fund balance July 1, 2013		6,375,929	2,503,171	8,879,100	8,879,110
Ending fund balance June 30, 2014		9,214,095	2,573,129	11,787,224	10,526,328
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 17,007,547	Other long-term debt		\$ 0
Revenue debt		\$ 330,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 24,455,465
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
P. Kay Cmelik			641-236-2600		
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF GRINNELL			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,221,161	1,249,005		298,224	0	0	3,768,390			3,768,390	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,221,161	1,249,005		298,224	0	0	3,768,390		T01	3,768,390	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,221,161	1,249,005		298,224	0	0	3,768,390			3,768,390	6
7	TIF revenues			1,698,609				1,698,609		T01	1,698,609	7
	Other city taxes											
8	Utility tax replacement excise taxes	39,506	22,241	0	4,381	0	0	66,128		T15	66,128	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	213	297,855	0	0	0	0	298,068	0	T19	298,068	12
13	Hotel/motel tax	0	936,296	0	0	0	0	936,296	0	T19	936,296	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	39,719	1,256,392	0	4,381	0	0	1,300,492	0		1,300,492	15
16	Section B - LICENSES AND PERMITS	71,405	0	0	0	0	0	71,405	0	T29	71,405	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	16,614	19,307	1,962	5,641	13,486	0	57,010	26,802	U20	83,812	18
19	Rents and royalties	140,422	0	0	0	0	0	140,422	0	U40	140,422	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	157,036	19,307	1,962	5,641	13,486	0	197,432	26,802		224,234	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	6,825	990	0	0	853,026	0	860,841	0	B89	860,841	27
28	Community development block grants	81,495	0	0	0	0	0	81,495	0	B50	81,495	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32	FEMA	0	0	0	0	0	0	0	59,625		59,625	32
33	Total Federal grants and reimbursements	88,320	990	0	0	853,026	0	942,336	59,625		1,001,961	33
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35												35
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		920,452					920,452		C46	920,452	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	35,430	0	0	0	0	0	35,430	0	C89	35,430	49
50	Iowa Department of Transportation	0	0	0	0	1,157,752	0	1,157,752	0	C89	1,157,752	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	35,430	920,452	0	0	1,157,752	0	2,113,634	0		2,113,634	60
61												61
62	Local grants and reimbursements											62
63	County contributions	14,459	0	0	0	0	0	14,459	0		14,459	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	27,774	0	0	0	0	0	27,774	0	D89	27,774	65
66	Fire/EMT service	10,572	0	0	0	0	0	10,572	0	D89	10,572	66
67	Misc Local grant and contributions	7,736	18,400	0	0	3,883	0	30,019	0	D89	30,019	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	60,541	18,400	0	0	3,883	0	82,824	0		82,824	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	184,291	939,842	0	0	2,014,661	0	3,138,794	59,625		3,198,419	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,409,424	A91	1,409,424	73
74	Sewer	0	0	0	0	0	0	0	1,576,547	A8Ø	1,576,547	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,158,103	A81	1,158,103	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	286,826	A80	286,826	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	600	0	0	0	0	0	600	0	A89	600	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	810	0	0	0	0	0	810	0	A89	810	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	203,825	0	0	0	0	0	203,825	0	A50	203,825	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	30,237	0	0	0	0	0	30,237	0	A03	30,237	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	238,682	0	0	0	0	0	238,682	0	A61	238,682	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	7,206	0	0	0	0	0	7,206			7,206	102
103	Storm Sewer	0	0	0	0	0	0	0	0		0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	481,360	0	0	0	0	0	481,360	4,430,900		4,912,260	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	4,738	38,597	0	0	200,000	3,649	246,984	0	U99	246,984	108
109	Deposits and sales/fuel tax refunds	19,810	0	0	0	0	0	19,810	450	U99	20,260	109
110	Sale of property and merchandise	38,113	0	0	0	0	0	38,113	72,537	U11	110,650	110
111	Fines	38,734	0	0	0	0	0	38,734	0	U30	38,734	111
112	Internal service charges	52,221	0	0	0	0	0	52,221	566,013	NR	618,234	112
113	Other miscellaneous - <i>Specify</i>	481,121	94,596	0	0	57,258	0	632,975	48,519		681,494	113
114	Ambulance Reimbursement per agmt	66,090	0	0	0	0	0	66,090	0		66,090	114
115	Airport Reimbursement per agmt	10,600	0	0	0	0	0	10,600	0		10,600	115
116	Street/other/Insurance Reimbursements	4,526	0	0	0	0	0	4,526	0		4,526	116
117	Rec Reimbursements	200	0	0	0	0	0	200	0		200	117
118	Legislative/Adm Reimbursement	1,228	0	0	0	0	0	1,228	0		1,228	118
119	Fire/Police Reimbursements	4,889	0	0	0	0	0	4,889	0		4,889	119
120	<b>TOTAL MISCELLANEOUS</b>	722,270	133,193	0	0	257,258	3,649	1,116,370	687,519		1,803,889	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GRINNELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	3,877,242	3,597,739	1,700,571	308,246	2,285,405	3,649	11,772,852	5,204,846		16,977,698	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	4,008,910		4,008,910	0	NR	4,008,910	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	134,111	869,704		992,568	431,840	0	2,428,223	0		2,428,223	127
128	<i>Internal TIF loans and transfers in</i>	50,000	260,000	0	794,936	229,708	0	1,334,644	0		1,334,644	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	184,111	1,129,704	0	1,787,504	4,670,458	0	7,771,777	0		7,771,777	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	4,061,353	4,727,443	1,700,571	2,095,750	6,955,863	3,649	19,544,629	5,204,846		24,749,475	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	1,268,200	3,307,828	270,444	141,366	886,489	501,602	6,375,929	2,503,171		8,879,100	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	5,329,553	8,035,271	1,971,015	2,237,116	7,842,352	505,251	25,920,558	7,708,017		33,628,575	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,084,489	234,222	0	0	0	0	1,318,711		E62	1,318,711	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,420	0	0	0	0	0	1,420		E89	1,420	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	349,859	78,986	0	0	0	0	428,845		E24	428,845	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	146,866	0	0	0	0	0	146,866		E32	146,866	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	73,687	0	0	0	0	0	73,687		E66	73,687	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	5,544	0	0	0	0	0	5,544		E32	5,544	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	20,000	0	0	0	0	0	20,000		E89	20,000	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,681,865	313,208	0	0	0	0	1,995,073			1,995,073	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	91,725	650,374	0	0	0	0	742,099		E44	742,099	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	83,323	0	0	0	0	83,323		E44	83,323	48
49	Traffic control safety — Current operation	0	43,394	0	0	0	0	43,394		E44	43,394	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	165,434	0	0	0	0	165,434		E44	165,434	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	35,616	0	0	0	0	35,616		E81	35,616	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	92,444	564,019	0	0	0	0	656,463		E01	656,463	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	184,169	1,542,160	0	0	0	0	1,726,329			1,726,329	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	1,000	0	0	0	0	0	1,000		E79	1,000	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,000	0	0	0	0	0	1,000			1,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	480,541	28,248	0	0	0	0	508,789		E52	508,789	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	2,057	0	0	0	0	0	2,057		E61	2,057	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	117,139	0	0	0	0	0	117,139		E61	117,139	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	170,267	0	0	0	0	0	170,267		E61	170,267	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	76,665	0	0	0	0	0	76,665		E03	76,665	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,377	0	0	0	0	0	2,377		E61	2,377	135
136	Other culture and recreation	216,140	0	0	0	0	0	216,140		E61	216,140	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,065,186	28,248	0	0	0	0	1,093,434			1,093,434	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	115,912	0	0	0	0	115,912		E89	115,912	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	56,854	174,708	0	0	0	0	231,562		E89	231,562	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	73,956	0	0	0	0	0	73,956		E50	73,956	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	256,813	0	0	0	0	0	256,813		E29	256,813	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	3,000	0	37,726	0	0	0	40,726		E89	40,726	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	256,174	0	0	0	256,174		F89	256,174	152
153	TIF Rebates	0	0	144,598	0	0	0	144,598		E89	144,598	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	390,623	290,620	438,498	0	0	0	1,119,741			1,119,741	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	36,106	0	0	0	0	0	36,106		E29	36,106	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	144,330	0	0	0	0	0	144,330		E23	144,330	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	14,473	0	0	0	0	0	14,473		E25	14,473	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	177,630	0	0	0	0	0	177,630		E31	177,630	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	60,000	9,919	0	0	0	0	69,919		E89	69,919	171
172	Other general government — Current operation	442,834	739,554	0	0	0	0	1,182,388		E89	1,182,388	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	875,373	749,473	0	0	0	0	1,624,846			1,624,846	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	1,809,633	0	0	1,809,633			1,809,633	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,809,633	0	0	1,809,633			1,809,633	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	0	0	0	4,334,290	0	4,334,290			4,334,290	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	4,334,290	0	4,334,290			4,334,290	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	4,334,290	0	4,334,290			4,334,290	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	4,198,216	2,923,709	438,498	1,809,633	4,334,290	0	13,704,346			13,704,346	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,419,517	E91	1,419,517	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,217,680	1,217,680	E80	1,217,680	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							956,023	956,023	E81	956,023	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							214,905	214,905	E80	214,905	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GRINNELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								566,013		566,013	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								4,374,138		4,374,138	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	4,198,216	2,923,709	438,498	1,809,633	4,334,290	0	13,704,346	4,374,138		18,078,484	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	5,000	1,228,929		287,340	146,204	0	1,667,473	760,750		2,428,223	255
256	Internal TIF loans/repayments and transfers out	0	0	1,334,644	0	0	0	1,334,644	0		1,334,644	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	5,000	1,228,929	1,334,644	287,340	146,204	0	3,002,117	760,750		3,762,867	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	4,203,216	4,152,638	1,773,142	2,096,973	4,480,494	0	16,706,463	5,134,888		21,841,351	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	505,251	505,251			505,251	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	3,361,858	0	3,361,858			3,361,858	265
266	Assigned	0	3,882,633	197,873	0	0	0	4,080,506			4,080,506	266
267	Unassigned	1,126,347	0		140,143	0	0	1,266,490			1,266,490	267
268	<b>Total Governmental</b>	1,126,347	3,882,633	197,873	140,143	3,361,858	505,251	9,214,105			9,214,105	268
269	<b>Proprietary</b>								2,573,129		2,573,129	269
270	<b>Total ending fund balance June 30, 2014</b>	1,126,337	3,882,633	197,873	140,143	3,361,858	505,251	9,214,095	2,573,129		11,787,224	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	5,329,553	8,035,271	1,971,015	2,237,116	7,842,352	505,251	25,920,558	7,708,017		33,628,575	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GRINNELL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 3,254,676

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 215,000	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U 110,000	49U \$ 0	I91 \$ 0			
2. Sewer utility	19U 655,000	29U 0	39U 0	49U 0	49U 0	49U 220,000	49U 0	I89 0			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
9. Other-Specify GO Bd 10A/13B	19U 4,680,000	29U 0	39U 475,000	49U 4,205,000	49U 0	49U 0	49U 0	I89 0			
10. GO BOND Phase II & IIA	19U 2,930,000	29U 0	39U 265,000	49U 2,665,000	49U 0	49U 0	49U 0	I89 0			
11. GO BOND 06A & 13A	19U 320,073	29U 0	39U 12,526	49U 307,547	49U 0	49U 0	49U 0	I89 0			
12. GO BOND 09 III	19U 1,595,000	29U 0	39U 110,000	49U 1,485,000	49U 0	49U 0	49U 0	I89 0			
13. GO BOND LOST 08	19U 6,500,000	29U 0	39U 0	49U 6,500,000	49U 0	49U 0	49U 0	I89 0			
14. GO BOND LOST 09	19U 2,340,000	29U 0	39U 495,000	49U 1,845,000	49U 0	49U 0	49U 0	I89 0			
Total long-term debt	19,235,073	0	1,357,526	17,007,547	0	330,000	0	0			

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$ 0	
Outstanding as of JUNE 30, 2014	64V \$ 0	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	489,109,304	x .05 = \$	24,455,465

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 0	\$ 0	0	11,787,224	11,787,224	
REMARKS						V98

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